

## **Chapter 25**

### **Hazardous Waste Facility and Nonhazardous Solid Waste Facility Tax Act**

#### **59-25-101 Title.**

This chapter is known as the "Hazardous Waste Facility and Nonhazardous Solid Waste Facility Tax Act."

Enacted by Chapter 295, 2003 General Session

#### **59-25-102 Definitions.**

As used in this chapter:

- (1) "Construction waste or demolition waste" is as defined in Section 19-6-102.
- (2) "Disposal" is as defined in Section 19-6-102.
- (3) "Hazardous waste" is as defined in Section 19-6-102.
- (4) "Hazardous waste facility" means a hazardous waste treatment and disposal facility, as defined in Section 19-6-202, that receives, for profit, hazardous waste for treatment or disposal.
- (5) "Household waste" is as defined in Section 19-6-102.
- (6) "Municipal solid waste" means household waste, nonhazardous commercial solid waste, and nonhazardous sludge.
- (7) "Nonhazardous solid waste" is solid waste, as defined in Section 19-6-102, except that it does not include:
  - (a) hazardous waste;
  - (b) municipal solid waste; or
  - (c) construction waste or demolition waste.
- (8) "Nonhazardous solid waste facility" means a commercial nonhazardous solid waste treatment or disposal facility as defined in Section 19-6-102.
- (9) "Solid waste" is as defined in Section 19-6-102.
- (10) "Treatment" is as defined in Section 19-6-102.

Enacted by Chapter 295, 2003 General Session

#### **59-25-103 Hazardous waste facility and nonhazardous solid waste facility tax.**

- (1) On and after July 1, 2003, through December 31, 2003, there is imposed a tax on a hazardous waste facility and a nonhazardous solid waste facility as provided in this chapter.
- (2) The tax is equal to the sum of the following amounts:
  - (a) 3% of the gross receipts of a hazardous waste facility derived from the treatment or disposal of hazardous waste; and
  - (b) 3% of the gross receipts of a hazardous waste facility or nonhazardous solid waste facility derived from the treatment or disposal of nonhazardous solid waste.
- (3) If hazardous waste or nonhazardous solid waste is received at a hazardous waste facility or nonhazardous solid waste is received at a nonhazardous solid waste facility and the tax imposed by this chapter is paid for the treatment of the waste, any subsequent treatment or disposal of the waste is not subject to additional taxes under this chapter.

Amended by Chapter 311, 2004 General Session

#### **59-25-104 Payment of tax.**

- (1) The tax imposed by Section 59-25-103 shall be paid by the owner or operator of the hazardous waste facility or nonhazardous solid waste facility that receives the hazardous waste or nonhazardous solid waste for treatment or disposal.
- (2) The payment shall be accompanied by the form prescribed by the commission.
- (3) The payment shall be paid quarterly on or before the last day of the month next succeeding each calendar quarterly period.

Enacted by Chapter 295, 2003 General Session

**59-25-105 Deposit of tax revenue.**

The commission shall deposit the tax revenue collected under this chapter into the Uniform School Fund.

Enacted by Chapter 295, 2003 General Session

**59-25-106 Records.**

- (1) An owner or operator of a hazardous waste facility or nonhazardous solid waste facility shall maintain records, statements, books, or accounts necessary to determine the amount of tax for which the owner or operator is liable under this chapter.
- (2) The commission may require an owner or operator of a hazardous waste facility or nonhazardous solid waste facility, by notice served upon the person, or by rule, to make or keep the records, statements, books, or accounts the commission considers sufficient to show the amount of tax for which the owner or operator is liable under this chapter.
- (3) After notice by the commission, the owner or operator of a hazardous waste facility or nonhazardous solid waste facility shall open the records, statements, books, or accounts specified in Subsection (2) for examination by the commission or its duly authorized agent.

Enacted by Chapter 295, 2003 General Session

**59-25-108 Rulemaking authority.**

The commission may make rules under Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to implement and enforce this chapter.

Amended by Chapter 382, 2008 General Session

**59-25-109 Penalties and interest.**

An owner or operator of a hazardous waste facility or nonhazardous solid waste facility who fails to comply with this chapter is subject to penalties and interest as provided in Sections 59-1-401 and 59-1-402.

Enacted by Chapter 295, 2003 General Session